

MINUTES

MONTANA SENATE 60th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By **CHAIRMAN JIM ELLIOTT**, on January 17, 2007 at 9:00 A.M., in Room 405 Capitol.

ROLL CALL

Members Present:

Sen. Jim Elliott, Chairman (D)
Sen. Jerry W. Black (R)
Sen. Jeff Essmann (R)
Sen. Kelly Gebhardt (R)
Sen. Kim Gillan (D)
Sen. Dan Harrington (D)
Sen. Christine Kaufmann (D)
Sen. Sam Kitzenberg (D)
Sen. Jim Peterson (R)
Sen. Bob Story Jr. (R)

Members Excused: Sen. Trudi Schmidt (D)

Members Absent: None.

Staff Present: Lee Heiman, Legislative Branch
Lois O'Connor, Committee Secretary

Audio Committees: These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

Committee Business Summary:

Hearing & Date Posted: None. Department of Revenue
Overview of Biennial Report
Executive Action: SB 121; SB 139; SB 99

00:04:47

EXECUTIVE ACTION ON SB 121

00:06:25 Stand in recess

00:16:17 **Motion/Vote:** SEN. JIM ELLIOTT moved to RECONSIDER THE MOTION on SB 121. Motion carried unanimously by voice vote.

00:17:54 **Motion:** SEN. ELLIOTT moved that SB 121 DO PASS.

00:18:07 **Motion:** SEN. ELLIOTT moved the approval of the DEPARTMENT OF REVENUE AMENDMENTS.

EXHIBIT(tas11a01)

EXHIBIT(tas11a02)

00:18:10 Sen. Kelly Gebhardt offered technical amendment

00:18:58 Sen. Robert Story to Lee Heiman, Staff Attorney, Legislative Services Division (LSD)

00:20:23 Sen. Jeff Essmann to Dan Bucks, Director, Department of Revenue (DOR)

00:21:57 Sen. Story to Director Bucks, DOR

00:23:54 Sen. Gebhardt to Director Bucks, DOR

00:27:33 Sen. Story to Sen. Elliott

00:28:26 Sen. Elliott to Sen. Gebhardt

00:28:55 Sen. Kim Gillan to Mr. Heiman. LSD, and Sen. Story

00:29:31 Sen. Elliott to Sen. Story

00:30:32 **Sen. Elliott withdrew his motion on SB 121. No further action was taken.**

Discussion:

00:31:00 Sen. Peterson

00:31:40 Sen. Kaufmann

00:32:44 Sen. Elliott

EXECUTIVE ACTION ON SB 139

00:33:10 **Motion:** SEN. HARRINGTON moved that SB 139 DO PASS.

00:33:16 **Motion:** SEN. HARRINGTON moved the approval of amendment #SB013901.alh.

EXHIBIT(tas11a03)

00:34:08 Sen. Gebhardt to Director Bucks, DOR

EXHIBIT(tas11a04)

00:38:53 **Vote:** SEN. HARRINGTON'S motion to approve amendment #SB013901.alh passed unanimously by voice vote. SEN. SCHMIDT and SEN. BLACK voted yes by proxy.

00:40:31 **Motion:** SEN. HARRINGTON moved that SB 139 DO PASS AS AMENDED.

Discussion:

00:40:39 Sen. Elliott

00:41:19 Sen. Gillan

00:42:28 Sen. Peterson

00:44:43 Sen. Gillan

00:45:56 Sen. Harrington

00:47:07 Sen. Gebhardt

00:48:05 Sen. Essmann

00:50:17 Sen. Elliott

00:54:01 Sen. Sam Kitzenberg

00:56:30 Sen. Story

00:59:38 Sen. Elliott

01:01:59 Sen. Harrington

01:03:03 Sen. Peterson

01:03:17 **Vote:** SEN. HARRINGTON'S motion that SB 139 DO PASS AS AMENDED carried 6-5 by roll call vote with SEN. BLACK, SEN. ESSMANN, SEN. GEBHARDT, SEN. PETERSON, and SEN. STORY voting no. SEN. SCHMIDT voted yes by proxy.

EXECUTIVE ACTION ON SB 99

01:06:22 **Motion:** SEN. HARRINGTON moved that SB 99 DO PASS.

01:07:14 **Motion:** SEN. HARRINGTON moved the approval of amendment #SB009901.alh.

EXHIBIT(tas11a05)

Discussion:

01:07:30 Sen. Essmann to Mr. Heiman, LSD, rereferred to Director Bucks, DOR

01:08:37 Sen. Story to Director Bucks, DOR

01:10:55 **Vote:** SEN. HARRINGTON'S motion to approve amendment #SB009901.alh passed unanimously by voice vote. SEN. SCHMIDT voted aye by proxy.

01:11:16 **Motion/Vote:** SEN. HARRINGTON moved that SB 99 DO PASS AS AMENDED. Motion carried 6-5 by roll call vote with SEN. BLACK, SEN. ESSMANN, SEN. GEBHARDT, SEN. PETERSON, and SEN. STORY voting no. SEN. SCHMIDT voted yes by proxy.

Other Business:

01:12:58 Sen. Elliott

Overview of the Department of Revenue Biennial Report

01:13:39 Ed Caplis, Tax Policy and Research Division, Department of Revenue, DOR

01:16:28 Sen. Elliott to Mr. Caplis, DOR

01:18:44 Director Bucks, DOR

01:21:16 Sen. Gebhardt to Director Bucks, DOR

01:23:21 Mr. Caplis, DOR

01:24:22 Sen. Gillan to Mr. Caplis, DOR, rereferred to Director Bucks, DOR

01:27:35 Sen. Story to Mr. Caplis, DOR

01:31:22 Sen. Elliott to Mr. Caplis, DOR

01:32:00 Sen. Essmann to Mr. Caplis, DOR

01:34:43 Sen. Gillan to Mr. Caplis, DOR, rereferred to Dan Dodds, Department of Revenue (DOR)

01:38:40 Sen. Peterson to Mr. Caplis, DOR

01:40:16 Sen. Story to Mr. Caplis, DOR

01:41:20 Sen. Gillan to Mr. Caplis, DOR

01:50:39 Sen. Kaufmann to Mr. Caplis, DOR

01:52:15 Sen. Elliott to Director Bucks, DOR

[EXHIBIT\(tas11a06\)](#)

[EXHIBIT\(tas11a07\)](#)

[EXHIBIT\(tas11a08\)](#)

[EXHIBIT\(tas11a09\)](#)

[EXHIBIT\(tas11a10\)](#)

[EXHIBIT\(tas11a11\)](#)

[EXHIBIT\(tas11a12\)](#)

[EXHIBIT\(tas11a13\)](#)

02:09:00 Sen. Gebhardt

02:10:16 Mr. Caplis introduced the Tax Policy and Research Division staff of the Department of Revenue (DOR)

ADJOURNMENT

Adjournment: 11:10 P.M.

SEN. JIM ELLIOTT, Chairman

LOIS O'CONNOR, Secretary

JE/lo

Additional Exhibits:

EXHIBIT ([tas11aad.pdf](#))